

widow joining in the conveyance; and subsequent developments have shown that the said real estate was purchased for a valuable consideration by said deceased in his lifetime from the non-resident alien heirs of one Andres Larson, who died seized of the same, leaving no heirs other than the said aliens; and,

WHEREAS, The widow and children of said deceased Steiner Larson are in straightened circumstances, and the enforcement of any claims the State may have to the said real estate will be the means of distressing them: therefore,

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa*, That the title of the said Peter Olesen and Magnus Rangoin in and to the said real estate be and the same is hereby confirmed, and any interest the State of Iowa may have in and to said lands is hereby released to them.

Title of P.
Olesen and
M. Rangoin
to ne & se &
§ 16, T. 97, R.
9 W, confir'd.

Approved March 26, 1868.

CHAPTER 47.

IN RELATION TO LAYING OUT STATE AND COUNTY ROADS.

AN ACT to Amend Chapter 46 of the Revision of 1860, in Relation to State and County Roads. MARCH 26.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa*, That section 830 of chapter 46, of the Revision of 1860, be and the same is hereby amended by adding thereto, after the word "execution," nor through any garden, orchard or ornamental ground contiguous to any dwelling-house, so as to cause the removal of any dwelling-house, or other building, without the consent of the owner; *provided*, that such garden, orchard or grounds are of more than two years' establishment or growth.

Rev. § 830.

Co. roads not
to be run
through gar-
dens, &c.,
without con-
sent of own-
er.

SEC. 2. That section 867 of chapter 46 is hereby amended by striking out all of said section after the word "provided," and inserting the following, to wit: That no road hereafter located shall pass through any burying-ground, nor through any garden, orchard, or ornamental grounds, contiguous to any dwelling-house, so as to cause the removal of any dwelling-house or

Rev. § 867.

State road,
or same.

other building, without the consent of the owner; *provided*, that such gardens, orchard, or grounds, are of more than two years' establishment or growth.

Approved March 26, 1868.

CHAPTER 48.

LOCAL TAX TO AID RAILROADS.

MARCH 27. AN ACT to Enable Townships and Incorporated Towns and Cities to aid in the Construction of Railroads.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa,* That it shall be lawful for any township, incorporated city or town in this State, through which any railway has been or hereafter may be located, or to which it may be contiguous, to aid in the construction thereof, as hereinafter provided.

Petition. **SEC. 2.** Whenever a petition shall be presented to the council or trustees of any incorporated city or town, or any township, signed by one-third of the resident tax-payers of such township, city or town, asking the question of aiding in the construction of any railway to be submitted to the voters thereof, it shall be the duty of the trustees or council, or boards of trustees, to immediately give notice of a special election, such notice to be given in the manner of notices of general elections, which notices shall specify the rate of tax to be raised, at which election the question of "taxation" or "no taxation" shall be submitted; and if a majority of the votes polled be "for taxation," then in that case the township trustees and councils, or trustees of cities and towns, shall at once determine the *per centum* of the same, and cause their respective clerks or recorders to prepare and certify to the clerk of the board of supervisors, as soon as practicable, lists of the same, which shall be an equal percentage on the taxable property in such township, city or town, but said rate shall not exceed five per cent. upon the assessed value of the property therein.

Maximum. **SEC. 3.** That so soon as such tax-lists are prepared, the tax herein provided for shall be due and collectable in the same manner as the county tax is collected; and

How collected.

Duty of trustees, &c.; special election.

Questions submitted.

Trustees or councils to fix rate of tax.